

Discontinuing the special arrangement for cash accounting

In order to discontinue the special arrangement for cash VAT accounting, the Estonian Tax and Customs Board (ETCB) must be notified.

To discontinue the special arrangement voluntarily (the taxable supply has not exceeded 200,000 euros since the beginning of the year), a taxable person must notify the ETCB at the latest during the taxation period prior to the discontinuation.

If a taxable person is required to discontinue implementation of special arrangement (supply of the taxable person exceeds 200,000 euros as of the beginning of the year), the ETCB must be notified at the latest in the first taxation period from which the implementation of special arrangement was discontinued.

You do not need to submit a separate notification if you want to delete yourself from the VAT register. By deleting a VAT payer from the register, the VAT payer will also discontinue implementing special arrangement for cash VAT accounting.

Informing the Estonian Tax and Customs Board

You can inform the ETCB about the discontinuation of special arrangement for cash accounting:

✓ via e-MTA

In order to submit the notice, users must have necessary access permissions in the e-services environment. To **grant access permissions**, a person who is authorised must enter the e-MTA in **the role of a representative** and select **Settings – Access permissions – Access permissions of representatives**. On the access permissions' administration page, the personal identification code of the user to be authorised must be entered and the access permission under the section "Separate permissions" titled "Submitting applications for registration as a person liable to value added tax (KMKR)" must be selected.

To submit the notice as the person authorised, select **Registers and inquiries – Registration of the VAT liable person – New application – Notice on the application of the special scheme for cash-based VAT accounting**.

✓ by e-mailing it to emta@emta.ee (the application must be digitally signed), or

✓ **at a service bureau of the Estonian Tax and Customs Board.**

The notice can be submitted by VAT payer's signatory or an authorised person.

If the notice is submitted by an authorised person, a document certifying the authorisation must be added to the e-mail as an attachment or submitted at the service bureau.

We will notify you by e-mail of granting or refusing the right to apply cash-based VAT accounting no later than five working days after receipt of the notice. If there is no e-mail address, we will send the notification by SMS.

Handbook Article last update 08.01.2025